

DECLARATION IN SUPPORT OF COMPLAINT FOR FORFEITURE

Under 28 U.S.C. § 1746, I, Martez Simpson, a Special Agent with the United States Secret Service (“USSS”), make the following unsworn declaration, under penalty of perjury, in support of the complaint for forfeiture to which this declaration is attached:

INTRODUCTION AND AGENT BACKGROUND

1. I have been a Special Agent with the USSS since March 2022 and am assigned to the Jackson Resident Office in Jackson, Mississippi. My current duties include investigating financial and electronic crimes affecting federally insured financial institutions. Prior to my tenure as a Special Agent, I served as a law enforcement officer in Mississippi for 6 years. I have a bachelor’s degree in Criminal Justice from Old Dominion University. Through my training, educations, and experience, I have become familiar with investigations—such as the instant case—of schemes using the internet to commit bank and wire fraud.

2. The information contained in this declaration is based upon my personal knowledge and on information that I have obtained from other law enforcement officials. Since this declaration is being submitted for the limited purposes of establishing probable cause and to demonstrate my reasonable belief that the government will be able to meet its burden of proof at trial, I have not included each and every fact known to me concerning this investigation, but only facts that I believe are necessary to establish probable cause that the funds in Bank First Account Number 18088591 represent the proceeds of wire fraud, bank fraud, and/or money laundering, in violation of 18 U.S.C. §§ 1343, 1344, 1956(a)(1)(B)(i), and 1957.

3. I have been personally involved in the investigation of this matter. This declaration is based upon my conversation with victims and sources and upon my examination of various transcripts, reports, and other records. Because this declaration is being submitted for

EXHIBIT A

the limited purpose of establishing probable cause to support issuing a seizure warrant, it does not include all the facts that I have learned during the investigation. When the contents of documents and statements of others are reported herein, they are reported in substance and not verbatim, unless otherwise indicated.

4. There is probable cause to believe the funds in said bank account were derived from proceeds traceable to violations of a specified unlawful activity, specifically, proceeds traceable to violations of 18 U.S.C. §§ 1343, 1344, 1956(a)(1)(B)(i), and 1957. As such, the funds in the bank account are subject to seizure and forfeiture pursuant to 18 U.S.C. §§ 981(a)(1)(A), (C), and (D).

5. There is probable cause to believe the funds in Bank First Account Number 18088591 were obtained by the account owner and/or others unknown through online financial fraud schemes and that the funds were placed in the account with the intent “to conceal or disguise the nature, the location, the source, the ownership, or the control of the proceeds of specified unlawful activity.”¹ More specifically, the funds contained in the account were derived from a Business Email Compromise (“BEC”) Fraud Scheme, a sophisticated scam that targets businesses working with foreign suppliers and businesses that regularly perform wire transfer payments. Formerly known as “Man-in-the-Email” scams, these schemes compromise official business email accounts to conduct unauthorized fund transfers. A BEC scam starts with an email message that appears to come from a known source making a legitimate request, such as a company’s CEO asking the company’s finance department to wire money to a specific bank account. The fraud perpetrators use slight variations on the legitimate email addresses such as john.kelly@iamc.com vs. john.kelly@aimc.com, to appear genuine.

¹ Quoting 18 U.S.C. § 1956(a)(1)(B)(i).

ITEMS TO BE FORFEITED TO THE UNITED STATES OF AMERICA

6. The Defendant Property sought for forfeiture includes:

TBD	All funds ² held in Bank First Account Number 18088591, held in the name of Great Concepts, Inc., with authorized signatory John Gregory Disotell.
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FACTS ESTABLISHING PROBABLE CAUSE

7. On or about March 30, 2023, William Sudela (“Sudela”), an employee with Crady Jewett McCulley & Houren LLP, a Texas law firm, received emails containing wiring instructions from tallyenerngy.com and tallyennergy.com. Although these email addresses were fraudulent, Sudela believed that the emails were sent by the firm’s client, Tally Drilling, LLC, whose email address is tallyenergy.com.

8. On March 31, 2023, following the instructions in the fraudulent email, Vicki Doyen (“Doyen”), a law firm employee, wired \$350,000.00 from the firm’s Zions Bancorporation account to Wells Fargo Bank Account Number 8323506983, which—pursuant the fraudulent email—Doyen believed belonged to Tally Drilling, LLC. The wire transfer cleared on March 31, 2023.

9. After Sconet, a third-party computer company employed by the firm, investigated the wire transfer, they determined the fraudulent emails from tallyenerngy.com and tallyennergy.com were sent from the same IP Address, 44.197.250.31. This IP Address is owned by The Disotell Group, LLC, which is not a client of the law firm. The firm also discovered that the Wells Fargo account number to which the funds were transferred also belongs to The Disotell Group, LLC. The law firm has no relationship with The Disotell Group, LLC, a Florida limited

² As of April 11, 2023, this account held \$273,398.60. The current amount in the account is unknown, but it holds, at a minimum, the \$250,000.00 deposited in the form of a cashier’s check.

liability company that has its head office in Purvis, Mississippi. Its operating manager is J. Gregory Disotell.

10. On or about April 3, 2023, using funds in Wells Fargo Bank Account Number 8323506983—believed to be part of the \$350,000.00 fraudulent wire transfer, an individual purchased a Wells Fargo cashier’s check for \$250,000.00, which was subsequently deposited into Bank First Account Number 18088591. The individual also withdrew \$50,000.00 cash from the Wells Fargo account on the same day. The Bank First account is held in the name of Great Concepts, Inc, and was opened by John Gregory Disotell (“Disotell”). At this time, the individual who purchased the Wells Fargo cashier’s check is believed to be Disotell. According to the Mississippi Secretary of State’s website, Great Concepts, Inc is a profit corporation. Through my training and experience, I know individuals involved in criminal activity often attempt to transfer funds through multiple accounts in an effort to disguise the funds.

11. On or about April 4, 2023, Andy Coon (“Coon”), Wells Fargo Hattiesburg Branch Manager, informed Hollie Carollo (“Carollo”), Bank First Senior Vice President of Compliance, that the \$250,000.00 represented by the cashier’s check it had deposited was obtained by fraudulent means from a mutual customer—Disotell—and that it should place a hold on the funds. Wells Fargo has since returned \$55,000.00 to the law firm’s account, and on April 18, 2023, closed its account with Disotell (Wells Fargo Bank Account Number 8323506983).

12. On or about April 17, 2023, I contacted Carollo to inquire about Disotell’s history with the bank and discovered that The Great Concepts, Inc account was opened in February 2023 and is one of two separate accounts with Bank First. Furthermore, I learned that Disotell has not called Bank First regarding the availability of his funds since he was sent a notice that the funds

were frozen for fraudulent activity. I believe Disotell has not reached out to Bank First in an attempt to distance himself from criminal activity.

13. On or about April 20, 2023, I reviewed bank statements Bank First provided for account number 18088591 and deemed the deposit for \$250,000.00 is not normal for the account.

14. I have made numerous attempts to contact Disotell but have been unable to do so to date. The current freeze on the \$250,000.00 held in Bank First Account Number 18088591 will be lifted on Monday, May 1, 2023. After this case is filed, the United States will apply for a Warrant of Arrest *in Rem* from the Court in order to seize the Defendant Property.

CONCLUSION

15. Based on these findings, I believe that probable cause exists to seize the funds in Bank First Account Number 18088591 as being utilized to collect proceeds earned from at least one online financial fraud scheme, and I believe that the government will be able to meet its burden of proof at trial. The facts set forth above also demonstrate that Bank First Account Number 18088591 contains the proceeds of wire fraud, bank fraud, and/or money laundering, in violation of 18 U.S.C. §§ 1343, 1344, 1956(a)(1)(B)(i), and 1957, which are subject to seizure and forfeiture pursuant to 18 U.S.C. §§ 981(a)(1)(A), (C), and (D).


Special Agent Martez Simpson
United States Secret Service